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THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(COMMERCIAL TAXES - II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 16 OF 2017)-SUB-SECTION (2) OF SECTION 23 OF THE ACT-SPECIFYING THE CATEGORY OF PERSONS EXEMPT FROM OBTAINING REGISTRATION UNDER THE ACT.

[G.O.Ms.No.226, Revenue (Commercial Taxes-II), 22nd June, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

This notification shall come into force with effect on and from the 22nd day of June, 2017.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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